

**FRANKLIN COUNTY PUBLIC HEALTH**  
**FRANKLIN COUNTY, OHIO**

**SINGLE AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2024**





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Columbus, Ohio 43215  
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Board of Health  
Franklin County Public Health  
280 East Broad Street  
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* of Franklin County Public Health, Franklin County, prepared by Julian & Grube, Inc., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Franklin County Public Health is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

December 28, 2025

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

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## Independent Auditor's Report

Franklin County Public Health  
Franklin County  
280 East Broad Street  
Columbus, Ohio 43215

To the Members of the Board of Health and Health Commissioner:

### **Report on the Audit of the Financial Statements**

#### *Opinions*

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Public Health, Franklin County, Ohio, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Franklin County Public Health's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Public Health, as of December 31, 2024, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in Note 2.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of Franklin County Public Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter*

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Franklin County Public Health's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Franklin County Public Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Franklin County Public Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Franklin County Public Health's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2025, on our consideration of Franklin County Public Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Franklin County Public Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin County Public Health's internal control over financial reporting and compliance.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
August 27, 2025

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF NET POSITION - CASH BASIS  
DECEMBER 31, 2024**

	<b>Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents with fiscal/escrow agents	<u>\$ 2,834,952</u>
Total assets	<u>\$ 2,834,952</u>
 <b>Net position</b>	
Restricted for:	
Prevention and wellness	\$ 560,577
Environmental health	579,184
Construction and demolition debris	18,661
Other purposes	230,245
Unrestricted	<u>1,446,285</u>
Total net position	<u>\$ 2,834,952</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Cash Disbursements</b>	<b>Program Cash Receipts</b>			<b>Net (Disbursements) Receipts and Changes in Net Position</b>	
		<b>Charges for Services and Sales</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>		
<b>Governmental activities:</b>						
Health:						
Salaries	\$ 10,581,667	\$ 2,831,906	\$ 6,231,136	\$ (1,518,625)		
PERS	1,437,441	384,526	850,017	(202,898)		
Workers' compensation	98,689	25,802	58,642	(14,245)		
Other fringe benefits	3,401,416	922,525	2,073,992	(404,899)		
Supplies	485,938	96,151	251,133	(138,654)		
Equipment	235,000	351	77,448	(157,201)		
Travel, meeting and memberships	135,030	25,063	79,152	(30,815)		
Contract - services	2,660,170	567,239	1,450,735	(642,196)		
Contract - repairs	37,253	19,533	12,493	(5,227)		
Rentals	251,502	95,805	113,821	(41,876)		
Advertising and promotion	295,551	1,090	192,008	(102,453)		
Housing assistance	341,728	30,849	347,221	36,342		
Grants to other entities	3,980,727	-	3,980,727	-		
Total governmental activities	<u>\$ 23,942,112</u>	<u>\$ 5,000,840</u>	<u>\$ 15,718,525</u>	<u>(3,222,747)</u>		
<b>General receipts:</b>						
Grants and entitlements not restricted to specific programs				2,877,658		
Miscellaneous				64,129		
Total general receipts				<u>2,941,787</u>		
Change in net position				(280,960)		
<b>Net position at beginning of year</b>				<u>3,115,912</u>		
<b>Net position at end of year</b>				<u>\$ 2,834,952</u>		

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	<b>General</b>	<b>CDC Grant</b>	<b>Prevention and Wellness</b>	<b>Environmental Health</b>
<b>Assets</b>				
Cash and cash equivalents with fiscal/escrow agent	\$ 549,870	\$ 40,569	<u>\$ 560,577</u>	<u>\$ 579,184</u>
<b>Fund balances</b>				
Restricted:				
Prevention and wellness	\$ -	\$ -	\$ 560,577	\$ -
Environmental health	- -	- -	- -	579,184
Construction and demolition debris	- -	- -	- -	- -
Other purposes	- -	40,569	- -	- -
Committed:				
Health systems and planning	- -	- -	- -	- -
Assigned:				
Subsequent year appropriation	289,631	- -	- -	- -
Unassigned	<u>260,239</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>
Total fund balances	<u><u>\$ 549,870</u></u>	<u><u>\$ 40,569</u></u>	<u><u>\$ 560,577</u></u>	<u><u>\$ 579,184</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Regional Public</b>				
<b>Health</b>	<b>Health</b>	<b>Nonmajor</b>	<b>Total</b>	
<b>Emergency</b>	<b>Systems and</b>	<b>Governmental</b>	<b>Governmental</b>	
<b>Preparedness</b>	<b>Planning</b>	<b>Funds</b>	<b>Funds</b>	
<b><u>\$ 71,867</u></b>	<b><u>\$ 896,415</u></b>	<b><u>\$ 136,470</u></b>	<b><u>\$ 2,834,952</u></b>	
\$ -	\$ -	\$ -	\$ 560,577	
-	-	-	579,184	
-	-	18,661	18,661	
71,867	-	117,809	230,245	
-	896,415	-	896,415	
-	-	-	289,631	
-	-	-	260,239	
<b><u>\$ 71,867</u></b>	<b><u>\$ 896,415</u></b>	<b><u>\$ 136,470</u></b>	<b><u>\$ 2,834,952</u></b>	

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS  
AND CHANGES IN CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>General</b>	<b>CDC Grant</b>	<b>Prevention and Wellness</b>	<b>Environmental Health</b>
<b>Receipts:</b>				
Charges for services	\$ 6,971	\$ -	\$ 63,398	\$ 1,101,584
Fines, licenses and permits	- -	- -	5,071	3,255,235
Intergovernmental	4,888,767	3,536,250	2,844,631	1,560,038
Private grants and donations	4,250	- -	208,500	21,500
Miscellaneous	- -	4,244	56,253	3,392
<b>Total receipts</b>	<b>4,899,988</b>	<b>3,540,494</b>	<b>3,177,853</b>	<b>5,941,749</b>
<b>Disbursements:</b>				
Current:				
Health:				
Salaries	2,036,554	718,426	1,860,123	3,401,670
PERS	272,236	99,071	253,623	461,186
Workers' compensation	18,492	6,475	19,758	30,951
Other fringe benefits	552,518	271,209	581,051	1,097,243
Supplies	174,737	19,885	144,658	124,180
Equipment	235,000	- -	- -	- -
Travel, meetings & memberships	47,650	9,943	16,043	29,349
Contract - services	1,112,146	15,934	238,034	704,150
Contract - repairs	7,238	123	1,759	26,653
Rentals	61,998	10,544	18,118	125,895
Advertising and promotion	146,251	128,574	- -	- -
Housing assistance	- -	- -	- -	- -
Grants to other entities	477,985	2,231,005	461,303	- -
<b>Total disbursements</b>	<b>5,142,805</b>	<b>3,511,189</b>	<b>3,594,470</b>	<b>6,001,277</b>
Excess (deficiency) of receipts over (under) disbursements	(242,817)	29,305	(416,617)	(59,528)
<b>Other financing sources:</b>				
Sale of assets	240	- -	- -	- -
<b>Total other financing sources</b>	<b>240</b>	<b>- -</b>	<b>- -</b>	<b>- -</b>
Net change in fund balances	(242,577)	29,305	(416,617)	(59,528)
<b>Fund balances at beginning of year</b>	<b>792,447</b>	<b>11,264</b>	<b>977,194</b>	<b>638,712</b>
<b>Fund balances at end of year</b>	<b>\$ 549,870</b>	<b>\$ 40,569</b>	<b>\$ 560,577</b>	<b>\$ 579,184</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Regional Public**

<b>Health Emergency Preparedness</b>	<b>Health Systems and Planning</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 393,055	\$ 141,754	\$ 1,706,762
-	3,125	30,647	3,294,078
87,841	4,720,412	656,546	18,294,485
-	67,448	-	301,698
-	-	-	63,889
<b>87,841</b>	<b>5,184,040</b>	<b>828,947</b>	<b>23,660,912</b>

60,911	2,281,600	222,383	10,581,667
8,527	312,772	30,026	1,437,441
548	20,450	2,015	98,689
27,368	804,497	67,530	3,401,416
-	20,191	2,287	485,938
-	-	-	235,000
404	31,399	242	135,030
7,391	530,991	51,524	2,660,170
-	1,480	-	37,253
-	33,927	1,020	251,502
-	9,651	11,075	295,551
-	341,728	-	341,728
-	328,630	481,804	3,980,727
<b>105,149</b>	<b>4,717,316</b>	<b>869,906</b>	<b>23,942,112</b>
<b>(17,308)</b>	<b>466,724</b>	<b>(40,959)</b>	<b>(281,200)</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>(17,308)</b>	<b>466,724</b>	<b>(40,959)</b>	<b>(280,960)</b>
<b>89,175</b>	<b>\$ 429,691</b>	<b>\$ 177,429</b>	<b>\$ 3,115,912</b>
<b>\$ 71,867</b>	<b>\$ 896,415</b>	<b>\$ 136,470</b>	<b>\$ 2,834,952</b>

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS  
FIDUCIARY FUND  
DECEMBER 31, 2024**

	<b>Custodial</b>
<b>Assets</b>	
Cash and cash equivalents with fiscal/escrow agents	<u>\$ 29,015</u>
Total assets	<u>\$ 29,015</u>
 <b>Net position</b>	
Held for other agencies	<u>\$ 29,015</u>
Total net position	<u>\$ 29,015</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS  
FIDUCIARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Custodial</b>
<b>Additions</b>	
Amounts collected for other agencies	<u>\$ 650,408</u>
Total additions	<u>650,408</u>
<b>Deductions</b>	
Amounts remitted to other agencies	<u>677,864</u>
Total deductions	<u>677,864</u>
Net change in fiduciary net position	<u>(27,456)</u>
<b>Net position at beginning of year</b>	<u>56,471</u>
<b>Net position at end of year</b>	<u><u>\$ 29,015</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1 - REPORTING ENTITY**

Franklin County Public Health (the “District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board appointed by the District Advisory Council governs the District. The Board appoints a health commissioner and all employees of the District.

**A. Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District’s services include communicable disease investigations, immunization clinics, inspections, prevention and wellness, the issuance of health-related licenses and permits, emergency response planning, health education, care coordination, vector control management, and health data analysis.

The District’s management believes these financial statements present all activities for which the District is financially accountable.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization’s governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization’s resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District, and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District’s basic financial statements to be misleading or incomplete. The District has no component units.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the District’s accounting policies.

**A. Basis of Presentation**

The District’s basic financial statements consist of government-wide financial statements, including a statement of net position - cash basis and a statement of activities - cash basis, and cash basis fund financial statements, which provide a more detailed level of financial information.

*Government-wide Financial Statements*

The statement of net position - cash basis and the statement of activities - cash basis display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements show those activities of the District that are governmental. Governmental activities generally are financed through intergovernmental receipts or other nonexchange transactions.

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The statement of net position - cash basis presents the cash balance of the governmental activities of the District at year-end. The statement of activities - cash basis compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, and grants and contributions that are restricted to meeting the operational requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain, limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

*Fund Financial Statements*

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

**B. Fund Accounting**

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary. The District has no proprietary funds. Funds are used to segregate resources that are restricted as to use.

*Governmental Funds*

Governmental funds are those through which most governmental functions of the District are financed. The following are the District's major governmental funds:

*General Fund* - The general fund accounts for and reports all financial resources, except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Centers for Disease Control and Prevention (CDC) Grant Fund* - This fund accounts for grant monies received and paid out for prevention and surveillance efforts in response to the opiate crisis.

*Prevention and Wellness Fund* - This fund, previously known as the Public Health Nursing Fund, accounts for monies received from charges for services and grants to provide immunization clinics, physicals and general health services.

*Environmental Health Fund* - This fund accounts for monies received from subdivision tax, grants, and licenses and permit fees to provide for public inspections, licenses and testing.

*Regional Public Health Emergency Preparedness Fund* - This fund accounts for monies received from a grant from the Ohio Department of Health to provide for emergency preparedness activities throughout Central Ohio.

*Health Systems and Planning Fund* - This fund accounts for monies received from grants and contracts for various programs such as health education, community engagement, emergency preparedness, care coordination and health data analysis.

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The other governmental funds of the District are used to account for and report grants and other resources, the use of which is restricted for a particular purpose.

*Fiduciary Funds*

Fiduciary fund reporting focuses on net cash assets and changes in net cash position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for cash assets held by the District under a trust agreement, or equivalent arrangement that has certain characteristics for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The District's custodial fund accounts for monies held that are due to other agencies.

**C. Basis of Accounting**

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets, and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods and services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

**D. Budgetary Process**

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the Board may appropriate. The appropriations resolution is the Board's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Board. The legal level of control has been established by the Board at the function level for all funds.

Ohio Revised Code (ORC) Section 5705.28(C)(1) requires the District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the District by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of receipts to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

The amounts reported as the original budgeted amounts on the budgetary schedules reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary schedules reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriations passed by the Board during the year.

**E. Cash and Investments**

In accordance with the Ohio Revised Code, the District's cash is held and invested by the Franklin County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records. Deposits and investment disclosures for the County as a whole may be obtained from the County. Requests for the financial statements of Franklin County should be addressed to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21<sup>st</sup> Floor, Columbus, Ohio 43215.

**F. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

**G. Accumulated Leave**

For 2024, GASB Statement No. 101, "*Compensated Absences*", was effective. GASB Statement No. 101 defines a compensated absence as leave for which District employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. Compensated absences generally do not have a set payment schedule. The District does not offer noncash settlements.

District employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave.

This GASB pronouncement had no effect on beginning net position/fund balance as unpaid leave is not reflected as a liability under the District's cash basis of accounting.

**H. Employer Contributions to Cost-Sharing Pension Plans**

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 5 and 6, the employer contributions include portions for pension benefits and for postemployment health care benefits.

**I. Inventory and Prepaid Items**

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

**J. Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**K. Interfund Receivables/Payables**

The District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

**L. Long-Term Obligations**

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset (including the intangible right to use) when entering into a lease, or subscription-based information technology arrangement, or financed purchase is not the result of a cash transaction, neither an other financing source nor a capital outlay disbursement is reported at inception. Lease, subscription, and financed purchase payments are reported when paid.

**M. Net Position**

Net position is reported as restricted to the extent of limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes monies restricted by grantors and reported in special revenue funds.

The Board's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position is available.

**N. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the general fund.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when disbursements are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when disbursements are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**O. Interfund Transactions**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

**P. Leases and SBITAs**

The District is the lessee (as defined by GASB 87) in various leases related to buildings, vehicles and other equipment under noncancelable leases. Lease payables are not reflected under the District's cash basis of accounting. Lease disbursements are recognized when they are paid.

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software. Subscription assets/liabilities are not reflected under the District's cash basis of accounting. Subscription disbursements are recognized when they are paid.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2024, the District has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, "Omnibus 2022", GASB Statement No. 100, "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62", Implementation Guide No. 2023-1 and GASB Statement No. 101, "Compensated Absences".

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously reported by the District.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES - (Continued)**

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the District.

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the District.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the District.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 did not have an effect on the financial statements of the District.

**NOTE 4 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

The District insures against injuries to employees through participation in the Franklin County workers' compensation self-insurance program with the Franklin County Risk Management Department.

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2024:

	<u>2024</u>
Cash and investments	\$ 48,150,572
Actuarial liabilities	\$ 22,652,556

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 4 - RISK MANAGEMENT - (Continued)**

Property and casualty settlements did not exceed insurance coverage for the past three years. There has been no significant reduction in coverage from the prior year.

**NOTE 5 - PENSION PLAN**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group.

The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 5 - PENSION PLAN - (Continued)**

Traditional plan state and local members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3.00%. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20.00% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 5 - PENSION PLAN - (Continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	<u>State and Local</u>	
	<u>Traditional</u>	<u>Combined</u>
<b>2024 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	14.0 %
Employee *	10.0 %	10.0 %
<b>2024 Actual Contribution Rates</b>		
Employer:		
Pension **	14.0 %	12.0 %
Post-employment Health Care Benefits **	<u>0.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$1,437,441 for 2024.

**NOTE 6 - POSTEMPLOYMENT BENEFIT PLAN**

***Plan Description - Ohio Public Employees Retirement System (OPERS)***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 6 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)**

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Age 65 or older Retirees** Minimum of 20 years of qualifying service credit

**Age 60 to 64 Retirees** Based on the following age-and-service criteria:

**Group A** 30 years of total service with at least 20 years of qualified health care service credit;

**Group B** 31 years of total service credit with at least 20 years of qualified health care service credit;

**Group C** 32 years of total service credit with at least 20 years of qualified health care service credit.

**Age 59 or younger** Based on the following age-and-service criteria:

**Group A** 30 years of qualified health care service credit;

**Group B** 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52;

**Group C** 32 years of qualified health care service credit and at least age 55.

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 6 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)**

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<i>January 1, 2015 through December 31, 2021</i>	<i>January 1, 2015 through December 31, 2021</i>	<i>January 1, 2015 through December 31, 2021</i>
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51.00% and 90.00% of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50.00% of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10.00% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20.00% per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

**FRANKLIN COUNTY PUBLIC HEALTH  
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**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 6 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)**

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.00% of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a 2.00% allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.00%. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$0 for 2024.

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 7- CONTINGENCIES AND GRANTS**

The District receives significant financial assistance from numerous federal, State, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.

The District received the following significant federal grants in 2024 from the Ohio Department of Health (ODH):

Grant Name	ALN	Project Numbers	2024 Receipts	
Regional Public Health Emergency Preparedness Grant	93.069	02510012PH1524 and 02510012PH0125	\$	210,178
Tobacco Use Prevention and Cessation Grant	93.387	02510014TU0724 and 02510014TU0825	\$	28,747
Integrated Naloxone Access and Infrastructure Grant	93.788	02510014IH0224	\$	157,000
COVID-19 Vaccination	93.268	02510012CB0124	\$	11,040
COVID-19 Enhanced Operations	93.323	02510012EO0323	\$	875,346
Public Health Workforce	93.354 & 93.967	02510012WF0223	\$	455,764

**NOTE 8 - COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2024, the District received COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

## **SUPPLEMENTARY INFORMATION**

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	
<b>Budgetary receipts:</b>				
Charges for services	\$ 1,006,452	\$ 1,006,452	\$ 6,971	\$ (999,481)
Intergovernmental	3,948,657	4,119,297	4,888,767	769,470
Private grants and donations	-	-	4,250	4,250
Total budgetary receipts	<u>4,955,109</u>	<u>5,125,749</u>	<u>4,899,988</u>	<u>(225,761)</u>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	2,107,435	2,062,077	2,036,554	(25,523)
Fringe benefits	454,901	894,785	843,246	(51,539)
Materials and services	2,269,079	2,237,342	1,550,020	(687,322)
Capital outlay	12,136	235,000	235,000	-
Grants to other entities	690,000	488,992	477,985	(11,007)
Total budgetary disbursements	<u>5,533,551</u>	<u>5,918,196</u>	<u>5,142,805</u>	<u>(775,391)</u>
Excess (deficiency) of budgetary receipts over (under) budgetary disbursements	<u>(578,442)</u>	<u>(792,447)</u>	<u>(242,817)</u>	<u>549,630</u>
<b>Other financing sources:</b>				
Sale of assets	-	-	240	240
Total other financing sources	<u>-</u>	<u>-</u>	<u>240</u>	<u>240</u>
Net change in budgetary fund balance	<u>(578,442)</u>	<u>(792,447)</u>	<u>(242,577)</u>	<u>549,870</u>
<b>Budgetary fund balance at beginning of year</b>	<u>792,447</u>	<u>792,447</u>	<u>792,447</u>	<u>-</u>
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ 214,005</u>	<u>\$ -</u>	<u>\$ 549,870</u>	<u>\$ 549,870</u>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
CDC GRANT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	
<b>Budgetary receipts:</b>				
Intergovernmental	\$ 3,437,736	\$ 3,763,428	\$ 3,536,250	\$ (227,178)
Miscellaneous	-	-	4,244	4,244
<b>Total budgetary receipts</b>	<b>3,437,736</b>	<b>3,763,428</b>	<b>3,540,494</b>	<b>(222,934)</b>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	770,472	718,426	718,426	-
Fringe benefits	446,499	376,755	376,755	-
Materials and services	295,332	185,003	185,003	-
Grants to other entities	1,936,697	2,483,244	2,231,005	(252,239)
<b>Total budgetary disbursements</b>	<b>3,449,000</b>	<b>3,763,428</b>	<b>3,511,189</b>	<b>(252,239)</b>
Net change in budgetary fund balance	(11,264)	-	29,305	29,305
<b>Budgetary fund balance at beginning of year</b>	<b>11,264</b>	<b>11,264</b>	<b>11,264</b>	<b>-</b>
<b>Budgetary fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 11,264</b>	<b>\$ 40,569</b>	<b>\$ 29,305</b>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
PREVENTION AND WELLNESS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>  <b>Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary receipts:</b>				
Charges for services	\$ 320,000	\$ 320,000	\$ 63,398	\$ (256,602)
Fines, licenses and permits	-	-	5,071	5,071
Intergovernmental	2,208,367	3,408,039	2,844,631	(563,408)
Private grants and donations	-	-	208,500	208,500
Miscellaneous	20,000	20,000	56,253	36,253
<b>Total budgetary receipts</b>	<b>2,548,367</b>	<b>3,748,039</b>	<b>3,177,853</b>	<b>(570,186)</b>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	2,119,680	1,899,668	1,860,123	(39,545)
Fringe benefits	1,151,047	951,735	854,432	(97,303)
Materials and services	254,834	750,355	418,612	(331,743)
Grants to other entities	-	461,303	461,303	-
<b>Total budgetary disbursements</b>	<b>3,525,561</b>	<b>4,063,061</b>	<b>3,594,470</b>	<b>(468,591)</b>
Net change in budgetary fund balance	(977,194)	(315,022)	(416,617)	(101,595)
<b>Budgetary fund balance at beginning of year</b>	<b>977,194</b>	<b>977,194</b>	<b>977,194</b>	<b>-</b>
<b>Budgetary fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 662,172</b>	<b>\$ 560,577</b>	<b>\$ (101,595)</b>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
ENVIRONMENTAL HEALTH FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	
<b>Budgetary receipts:</b>				
Charges for services	\$ 1,007,804	\$ 1,007,804	\$ 1,101,584	\$ 93,780
Fines, licenses and permits	2,917,000	2,917,000	3,255,235	338,235
Intergovernmental	2,600,959	2,712,172	1,560,038	(1,152,134)
Private grants and donations	-	-	21,500	21,500
Miscellaneous	-	-	3,392	3,392
<b>Total budgetary receipts</b>	<b>6,525,763</b>	<b>6,636,976</b>	<b>5,941,749</b>	<b>(695,227)</b>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	3,699,641	3,699,641	3,401,670	(297,971)
Fringe benefits	1,871,802	1,871,802	1,589,380	(282,422)
Materials and services	1,593,032	1,593,032	1,010,227	(582,805)
<b>Total budgetary disbursements</b>	<b>7,164,475</b>	<b>7,164,475</b>	<b>6,001,277</b>	<b>(1,163,198)</b>
Net change in budgetary fund balance	(638,712)	(527,499)	(59,528)	467,971
<b>Budgetary fund balance at beginning of year</b>	<b>638,712</b>	<b>638,712</b>	<b>638,712</b>	<b>-</b>
<b>Budgetary fund balance at end of year</b>	<b>\$ -</b>	<b>\$ 111,213</b>	<b>\$ 579,184</b>	<b>\$ 467,971</b>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
REGIONAL PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
			<b>Budgetary Basis</b>	
<b>Budgetary receipts:</b>				
Intergovernmental	\$ 38,825	\$ 78,000	\$ 87,841	\$ 9,841
Total budgetary receipts	<u>38,825</u>	<u>78,000</u>	<u>87,841</u>	<u>9,841</u>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	83,993	83,993	60,911	(23,082)
Fringe benefits	39,293	39,293	36,443	(2,850)
Materials and services	4,714	4,714	7,795	3,081
Total budgetary disbursements	<u>128,000</u>	<u>128,000</u>	<u>105,149</u>	<u>(22,851)</u>
Net change in budgetary fund balance	(89,175)	(50,000)	(17,308)	32,692
<b>Budgetary fund balance at beginning of year</b>	<u>89,175</u>	<u>89,175</u>	<u>89,175</u>	<u>-</u>
<b>Budgetary fund balance at end of year</b>	<u>\$ -</u>	<u>\$ 39,175</u>	<u>\$ 71,867</u>	<u>\$ 32,692</u>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS  
HEALTH SYSTEMS AND PLANNING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>  <b>Budgetary Basis</b>	<b>Variance with Final Budget - Over (Under) Actual Amounts</b>
	<b>Original</b>	<b>Final</b>		
<b>Budgetary receipts:</b>				
Charges for services	\$ 1,135,136	\$ 1,135,136	\$ 393,055	\$ (742,081)
Fines, licenses and permits	-	-	3,125	3,125
Intergovernmental	2,869,057	3,703,743	4,720,412	1,016,669
Private grants and donations	-	-	67,448	67,448
Total budgetary receipts	<u>4,004,193</u>	<u>4,838,879</u>	<u>5,184,040</u>	<u>345,161</u>
<b>Budgetary disbursements:</b>				
Current:				
Health:				
Salaries	2,028,444	2,317,644	2,281,600	(36,044)
Fringe benefits	1,202,160	1,271,058	1,137,719	(133,339)
Materials and services	1,037,965	1,201,264	969,367	(231,897)
Grants to other entities	-	478,603	328,630	(149,973)
Total budgetary disbursements	<u>4,268,569</u>	<u>5,268,569</u>	<u>4,717,316</u>	<u>(551,253)</u>
Net change in budgetary fund balance	(264,376)	(429,690)	466,724	896,414
<b>Budgetary fund balance at beginning of year</b>	<u>429,691</u>	<u>429,691</u>	<u>429,691</u>	<u>-</u>
<b>Budgetary fund balance (deficit) at end of year</b>	<u>\$ 165,315</u>	<u>\$ 1</u>	<u>\$ 896,415</u>	<u>\$ 896,414</u>

SEE ACCOMPANYING NOTES TO THE SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY, OHIO**

**NOTES TO THE SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE 1 - BUDGETARY BASIS OF ACCOUNTING**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The schedules of receipts, disbursements and changes in fund balance - budget and actual - budgetary basis presented for the general fund and major special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. There were no differences between the budgetary basis and the cash basis for the year ended December 31, 2024.

**FRANKLIN COUNTY PUBLIC HEALTH  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE</b>	<b>PASS-THROUGH ENTITY ASSISTANCE LISTING NUMBER</b>	<b>PASS-THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>	<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<b>Passed Through the Ohio Department of Health</b>				
Public Health Emergency Preparedness	93.069	02510012PH1524	\$ -	\$ 151,376
Public Health Emergency Preparedness	93.069	02510012PH0125	-	117,508
<b>Total Public Health Emergency Preparedness</b>			-	<b>268,884</b>
<b>Direct Award</b>				
Environmental Public Health and Emergency Response	93.070	U01EH001362	-	160,358
Injury Prevention and Control Research and State and Community Based Programs	93.136	NU28CE003557	2,251,005	3,705,188
COVID-19 - Community Programs to Improve Minority Health Grant	93.137	COVID-19, CPIMP211278	481,804	778,264
<b>Passed Through the Ohio Department of Health</b>				
COVID-19 - Immunization Cooperative Agreements	93.268	COVID-19, 02510012CB0124	-	23,720
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	COVID-19, 02510012EO0323	183,710	881,003
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	02510012WF0223	-	191,592
National and State Tobacco Control Program	93.387	02510014TU0825	-	28,730
<b>Passed Through the National Association of County and City Health Officials</b>				
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	2023-121809	-	150,000
<b>Direct Award</b>				
COVID-19 - Community Health Workers for Public Health Response and Resilient	93.495	COVID-19, NU58DP007006	328,630	1,293,958
<b>Passed Through the Ohio Department of Health</b>				
Opioid STR	93.788	02510014IH0224	-	149,000
<b>Passed Through Franklin County Alcohol, Drug and Mental Health Board</b>				
Opioid STR	93.788	210058	-	103,329
<b>Total Opioid STR</b>			-	<b>252,329</b>
<b>Passed Through the Ohio Department of Health</b>				
CDC's Collaboration with Academia to Strengthen Public Health	93.967	02510012WF0223	-	316,187
Preventive Health and Health Services Block Grant	93.991	02510014CC0325	-	9,740
<b>Total U.S. Department of Health and Human Services</b>			3,245,149	8,059,953
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<b>Passed Through the Franklin County Commissioners</b>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	COVID-19	735,578	1,422,967
<b>Total U.S. Department of the Treasury</b>			735,578	1,422,967
<b>Total Federal Financial Assistance</b>			3,980,727	9,482,920

See accompanying notes to the schedule of expenditures of federal awards

**Franklin County Public Health**  
Franklin County  
Notes to the Schedule of Expenditures of Federal Awards  
*2 CFR 200.510(b)(6)*  
For the Year Ended December 31, 2024

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**Note 1 – Basis of Presentation & Summary of Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Franklin County Public Health under programs of the federal government for the year ended December 31, 2024 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Franklin County Public Health, it is not intended to and does not present the fund balances or changes in fund balances of Franklin County Public Health. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited to as to reimbursement.

**Note 2 – De Minimis Cost Rate**

CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. Franklin County Public Health has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3 – Subrecipients**

Franklin County Public Health passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, Franklin County Public Health reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, Franklin County Public Health has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**Note 4 – Matching Requirements**

Certain Federal programs require Franklin County Public Health to contribute non-Federal funds (matching funds) to support the Federally funded programs. Franklin County Public Health has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of Financial Statements Performed in Accordance With  
*Government Auditing Standards***

Franklin County Public Health  
Franklin County  
280 East Broad Street  
Columbus, Ohio 43215

To the Members of the Board of Health and Health Commissioner:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Franklin County Public Health, Franklin County, Ohio, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Franklin County Public Health's basic financial statements and have issued our report thereon dated August 27, 2025, wherein we noted Franklin County Public Health uses a special purpose framework other than accounting principles generally accepted in the United States of America.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Franklin County Public Health's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Franklin County Public Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Franklin County Public Health's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Franklin County Public Health's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a significant deficiency.

Franklin County Public Health

Franklin County

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Franklin County Public Health's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Franklin County Public Health's Response to the Finding**

*Government Auditing Standards* requires the auditor to perform limited procedures on Franklin County Public Health's response to the finding identified in our audit and described in the accompanying corrective action plan. Franklin County Public Health's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Franklin County Public Health's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Franklin County Public Health's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.

August 27, 2025

## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

Franklin County Public Health  
Franklin County  
280 East Broad Street  
Columbus, Ohio 43215

To the Members of the Board of Health and Health Commissioner:

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Franklin County Public Health's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Franklin County Public Health's major federal programs for the year ended December 31, 2024. Franklin County Public Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

In our opinion, Franklin County Public Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of Franklin County Public Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Franklin County Public Health's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Franklin County Public Health's federal programs.

Franklin County Public Health  
Franklin County  
Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control Over Compliance Required by the Uniform Guidance

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Franklin County Public Health's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Franklin County Public Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Franklin County Public Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Franklin County Public Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Franklin County Public Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Franklin County Public Health

Franklin County

Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control Over Compliance Required by the Uniform Guidance

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Julian & Grube, Inc.*

Julian & Grube, Inc.

August 27, 2025

**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	Yes
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material weaknesses in internal control reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	None reported
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Program(s) (listed):</i>	COVID-19 - Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027); Injury Prevention and Control Research and State and Community Based Programs (ALN 93.136); COVID-19 – Community Programs to Improve Minority Health Grant (ALN 93.137); COVID-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (ALN 93.323); COVID-19 – Community Health Workers for Public Health Response and Resilient (ALN 93.495)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

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**FRANKLIN COUNTY PUBLIC HEALTH  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

**2. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

Finding Number	2024-001
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Significant Deficiency – Financial Statement and Budgetary Schedule Presentation

Management holds the responsibility for preparing complete and accurate financial statements and budgetary schedules in accordance with their respective reporting frameworks, even when compilation is outsourced to third parties. Effective control and monitoring activities—such as reviewing unaudited reports, journal entries, and budget amendments—are essential to ensure the integrity of reported data.

During the year ended December 31, 2024, adjustments were necessary to properly report grants to other entities, contract services, supplies, charges for services, and/or intergovernmental receipts line items for the General Fund, CDC Grant Fund, Health Systems and Planning Fund, and Prevention and Wellness Fund. The adjustments were posted to more accurately reflect the amounts of awards passed through to other subrecipients; and were necessary as the District improperly posted certain transactions as charges for services receipts in its accounting system for the receipt of various intergovernmental subsidies. These adjustments impacted both the financial statements and the “Actual Amounts,” “Original Budgeted Amounts,” and “Final Budgeted Amounts” columns of the budgetary schedules. Finally, it was noted that the budgetary schedule for the CDC Grant Fund required adjustments to reflect the final amended certificate of estimated resources and appropriations amendment passed by the Board of Health which were originally omitted when the unaudited financial statements and schedules were submitted to the Hinkle system.

Without a thorough review of unaudited financial statements and budgetary schedules prior to submission to the Hinkle system, there is a risk of misrepresentation of financial and budgeted information.

We recommend the District review all adjustments posted to the current year audit report and budgetary schedules. Further, we recommend the District designate an individual to review future unaudited financial statements and budgetary schedules prior to Hinkle submission to ensure all financial and budgetary activity is accurately reflected.

*Client Response:* See Corrective Action Plan.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



## Franklin County Public Health

280 East Broad Street · Columbus, Ohio · 43215-4562

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2 CFR § 200.511(b)

DECEMBER 31, 2024

Finding Number	Year Initially Occurred	Finding Summary	Status	Additional Information
2023-001	2022	<u>Material Weakness/Noncompliance – Purchase Order Noncompliance</u> – Ohio Revised Code Section 5705.41(D) requires that no orders or contracts involving the expenditure of money are to be made unless there is a certificate from the fiscal officer affirming that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. The District had disbursements that were not timely certified for the year ended December 31, 2023. By not adhering to proper budgeting activities and timely certifying amounts that have been properly appropriated and are available for spending, the District may expend more funds than it has available which could produce unallowable negative fund balances or may pay for unnecessary and/or improper purchases.	Corrective action taken and finding is fully corrected	N/A



**CORRECTIVE ACTION PLAN**

*2 CFR § 200.511(c)*

**DECEMBER 31, 2024**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2024-001	The agency will continue year end comprehensive review of completed and posted transactions to ensure accuracy in the account codes of payments received and prepare any necessary journal entries for correction with the county auditor	December 31, 2025	Director of Finance and Business Operations

# OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY PUBLIC HEALTH

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 1/8/2026

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)